

**HOW ARE THE
PERCENTAGES
CALCULATED?**

Calculate percentages for California deductions, tax, and credits as follows.

TO CALCULATE THE PERCENTAGE FOR CALIFORNIA	INSTRUCTION
Itemized or Standard Deductions	Divide the California AGI by the total adjusted gross income (not to exceed 1.0) $\frac{\text{California AGI}}{\text{Total AGI}}$
Tax Rate	Divide the tax on the total taxable income by the total taxable income. $\frac{\text{Tax on Total Taxable Income}}{\text{Total Taxable Income}}$
Credits	Divide the California taxable income by the total taxable income. $\frac{\text{California Taxable Income}}{\text{Total Taxable Income}}$ Note: This percentage does not apply to renter's credit, other state tax credit, or credits that are conditional upon a transaction occurring wholly within California.